

COMMISSIONERS OF INTERNAL REVENUE SINCE THE ORGANIZATION OF THE INTERNAL REVENUE OFFICE IN 1862

GEORGE S. BOUTWELL, of Massachusetts, from July 17, 1862, to March 3, 1863, both dates inclusive.

JOSEPH J. LEWIS, of Pennsylvania, from March 18, 1863, to June 30, 1865.

WILLIAM ORTON, of New York, from July 1, 1865, to October 31, 1865.

EDWARD A. ROLLINS, of New Hampshire, from November 1, 1865, to March 10, 1869.

COLUMBUS DELANO,¹ of Ohio, from March 11, 1869, to January 2, 1871.

John W. Douglass, of Pennsylvania, Acting Commissioner from November 1, 1870, to January 2, 1871.

ALFRED PLEASANTON, of New York, from January 3, 1871, to August 8, 1871.

JOHN W. DOUGLASS, of Pennsylvania, from August 9, 1871, to May 14, 1875.

DANIEL D. PRATT, of Indiana, from May 15, 1875, to July 31, 1876.

GREEN B. RAUM, of Illinois, from August 2, 1876, to April 30, 1883.

Henry C. Rogers, of Pennsylvania, Acting Commissioner from May 1, 1883, to May 10, 1883.

John J. Knox, of Minnesota, Acting Commissioner from May 11, 1883, to May 20, 1883.

WALTER EVANS, of Kentucky, from May 21, 1883, to March 19, 1885.

JOSEPH S. MILLER, of West Virginia, from March 20, 1885, to March 20, 1889.

JOHN W. MASON, of West Virginia, from March 21, 1889, to April 18, 1893.

JOSEPH S. MILLER, of West Virginia, from April 19, 1893, to November 26, 1896.

WILLIAM ST. JOHN FORMAN, of Illinois, from November 27, 1896, to December 31, 1897.

NATHAN BAY SCOTT, of West Virginia, from January 1, 1898, to February 28, 1899.

GEORGE W. WILSON, of Ohio, from March 1, 1899, to November 27, 1900.

Robt. Williams, jr., of Ohio, Acting Commissioner from November 28, 1900, to December 19, 1900.

JOHN W. YERKES, of Kentucky, from December 20, 1900, to April 30, 1907.

JOHN G. CAPERS, of South Carolina, from June 5, 1907, to August 31, 1909.

ROYAL E. CABELL, of Virginia, from September 1, 1909, to April 27, 1913.

WILLIAM H. OSBORN, of North Carolina, from April 28, 1913, to September 25, 1917.

DANIEL C. ROPER, of South Carolina, from September 26, 1917, to March 31, 1920.

WILLIAM M. WILLIAMS, of Alabama, from April 1, 1920, to April 11, 1921.

Millard F. West, of Kentucky, Acting Commissioner from April 12, 1921, to May 26, 1921.

DAVID H. BLAIR, of North Carolina, from May 27, 1921, to date.

¹ Mr. Delano was appointed and commissioned Secretary of the Interior November 1, 1870. He did not resign the office of Commissioner of Internal Revenue, and therefore became the legal holder of two offices, Commissioner of Internal Revenue and Secretary of the Interior, as he might legally do, for the duties of the two offices are distinct and compatible. (*Converse v. United States*, 21 How., 468; *United States v. Saunders*, 120 U. S., 126.)

He continued to hold the office of Commissioner of Internal Revenue until his successor was appointed and qualified, but was absent from the internal-revenue office and discharged the duties and received the salary of the office of Secretary of the Interior and of that office only.

Deputy Commissioner Douglass was Acting Commissioner of Internal Revenue in the absence of Commissioner Delano (15 Stat., 168), and continued to be so until Alfred Pleasanton was commissioned as Commissioner of Internal Revenue, January 3, 1871.